Program Overview

The Franchise Tax Board, and the Internal Revenue Service, jointly administer two volunteer programs: Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These two programs help individuals in targeted groups prepare personal state and federal income tax returns for free.

Volunteer Income Tax Assistance History

VITA

In the 1960s, Internal Revenue Service started the Volunteer Income Tax Assistance program as part of a national effort to increase its public service. In 1977, Franchise Tax Board implemented the Volunteer Tax Assistance Program (VTAP). While VITA and VTAP required close coordination, they were separate programs. In 1988, VITA became a joint FTB/IRS program and FTB dropped its reference to the VTAP program.

VITA provides free, easily accessible assistance to individuals with limited incomes who need help to accurately prepare their income tax returns to get back their withholding (when there is no filing requirement) or have such simple tax returns that the services of paid professionals are not warranted.

In California, FTB and IRS recruit VITA partner/site coordinators. These partner/site coordinators recruit volunteers, schedule FTB and IRS training, provide training and service locations, schedule volunteer work hours, publicize their program, and keep statistics about provided services. In some areas, the IRS or FTB is the VITA partner/site coordinator.

Tax Counseling for the Elderly History

TCE

In 1979, IRS implemented Tax Counseling for the Elderly. This program provides tax assistance geared to the needs of the older taxpayer.

Tax Counseling for the Elderly, a jointly coordinated effort by FTB and IRS, recruits volunteer program sites nationwide. The major difference between TCE and VITA is the focus (senior citizens versus limited income) and the funding. Volunteers in the TCE program receive limited reimbursement from the IRS national office for travel and supply expenses. VITA volunteers receive no reimbursement. IRS grant money is available for both VITA and TCE. In California, the major TCE partner is the American Association of Retired Persons (AARP). AARP refers to their program as Tax-Aide.

Scope of the Program

Scope of the VITA and TCE Programs

VITA and TCE provide help with tax form preparation. The volunteer prepares the state and federal tax return, and answers tax related questions. Some sites open as early as January 15 and remain open through April 15. A handful of sites provide assistance year round. In all cases, the service is free and most returns are e-filed. The taxpayer mails any volunteer prepared paper return.

VITA/TCE prepared state tax returns for over 250,000 taxpayers last filing season!

Activities and Components of VITA/TCE

The combined volunteer program, VITA/TCE, has ten activities or areas of concern:

- Organization and contacts.
- Planning and administration.
- Recruiting partner/site coordinators and volunteers.
- Partner/site coordinators and site coordination.
- Training the trainers and volunteers.
- Publicizing assistance.
- Recognizing volunteers and partner/site coordinators.
- Program evaluation.
- Recordkeeping and reports.
- Support for volunteers and volunteer program coordinators.

Due to differences in training and procedures, VITA/TCE has four components:

- **VITA** - general VITA volunteers and partner/site coordinators.

- **TCE** - all TCE volunteers and partner/site coordinators except American Association of Retired Persons.

- **AARP** - The American Association of Retired Persons' involvement in the TCE program (frequently referred to as the Tax-Aide Program).

- **Military VITA** - all military volunteers and partner/site coordinators.

FTB and IRS coordinate all aspects of VITA/TCE. This manual outlines the general responsibilities of FTB, IRS, and the partner/site coordinators with regard to each of the activities and components.

Military

Military VITA

The Public Education Team coordinates the Military VITA program. Field Office Volunteer Program Coordinators (VPC) do not have any responsibilities for the Military VITA program. Please refer all Military VITA questions to the contacts listed below. For more information regarding the Military VITA program, contact:

[redacted]

> We had a total of 38 Military VITA sites throughout California for the 2010/11 filing season.

Organization and Contacts Section

This section provides information about the volunteer program organization and lists current year contacts for our joint partners.

It is very important that you work together with your local IRS relationship manager and local partner/site coordinators, including your local AARP coordinator.

FTB and IRS district boundaries are different. This difference creates a need for FTB employees to work with multiple IRS districts. You coordinate the program with all partner/site coordinators in your designated area.

This section explains the VITA/TCE organization within FTB and IRS and provides contact addresses and telephone numbers. This section excludes AARP because AARP is a statewide partner and the structure and contacts differ.

FTB
IRS
AARP
Partners

There are 4 major players within the Volunteer Program:

- FTB
- IRS
- AARP (Tax-Aide)
- Partner/Site Coordinators

Franchise Tax Board

The Public Education Team administers FTB's VITA/TCE program within the Professional Resources and Education Section and by volunteer program coordinators in selected field offices.

The Public Education Team

Located at Central Office, the Public Education Team:

- Establishes policies and procedures.
- Develops training concepts and materials.
- Trains trainers.
- Evaluates the program.
- Coordinates the program on a statewide level with VPCs and at the national, regional, and statewide level with the IRS, AARP, and other major partner/site coordinators.

Kathy Bryan, statewide volunteer program coordinator, manages the program on a statewide level.

FTB Statewide Contacts

The Public Education Team

Manager
Public Education Team
Donna Roberts
[redacted]

Statewide Volunteer Program Coordinator
Kathy Bryan
[redacted]

Military Coordinator
Ernest Feliciano
[redacted]

Forms Coordinator/Backup Military Coordinator
David Norman
[redacted]

Statewide VITA Backup/Internal VITA Site Coordinator
Mark Callahan
[redacted]

Special Events/Political Office Liaison
Sue Flaherty
[redacted]

Support
Brianna Palacios
[redacted]

Public Education Team mailing address:

PUBLIC EDUCATION TEAM **MS F283**
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-9228

Offices

Franchise Tax Board has five Volunteer Program Coordinators (VPCs) who manage the VITA/TCE program in his or her area.

Volunteer Program Coordinator Responsibilities

VPC Duties

As the Volunteer Program Coordinator you have many responsibilities.

As the local VPC, work with your IRS counterpart to:

- Recruit and educate local partner/site coordinators.
- Schedule volunteer training classes.
- Gather statistics and other required information from the volunteers and partner/site coordinators.
- Maintain quality control.
- Provide volunteer recognition.

In addition, you:

- Provide training on state tax return preparation to the volunteers.
- Order state training materials.
- Implement the policies and procedures established by the Public Education Team.

Franchise Tax Board Volunteer Program Coordinators

Field Office	Mail Stop	Volunteer Program Coordinator	Address	[redacted]	[redacted]
Bakersfield Fresno	L17	Demetris Teal	300 S. Spring St Ste 5704 Los Angeles CA 90013-1204	[redacted]	[redacted]
Long Beach Los Angeles	L17	Demetris Teal	300 S. Spring St Ste 5704 Los Angeles CA 90013-1204	[redacted]	[redacted]
Burbank Ventura	L17	Demetris Teal	300 S. Spring St Ste 5704 Los Angeles CA 90013-1204	[redacted]	[redacted]
San Jose Sacramento Stockton	L9	Robin Oscarson	3321 Power Inn Rd Ste 250 Sacramento CA 95826	[redacted]	[redacted]
Oakland San Francisco Santa Rosa	L8	Shaniza Tabasum Jay Clark	121 Spear St Ste 400 San Francisco CA 94105 1515 Clay Street Ste 305 Oakland CA 94612-2019	[redacted]	[redacted]
San Bernardino Santa Ana	L20	Linda Basterrechea	600 W Santa Ana Blvd Ste 300 Santa Ana CA 92701	[redacted]	[redacted]
San Diego	L19	Nancy Geddis	7575 Metropolitan Dr Ste 201 San Diego CA 92108-4421	[redacted]	[redacted]

Internal Revenue Service

IRS Partners

The IRS administers VITA/TCE through volunteer and education coordinators also known as SPEC *(Stakeholder, Partnerships, Education & Communication)* coordinators in each district:

- Sacramento Territory/Fresno Area
- Oakland Territory/San Jose Area
- San Diego Territory
- Los Angeles Territory

Local IRS VITA area managers coordinate a section of their districts, usually particular counties, in San Jose, Los Angeles, and San Diego territories. These area managers work for local rather than district IRS offices.

> You should work closely with your local IRS relationship manager.
>
> Below you will find the names and addresses of each IRS relationship manager.

Check with the SPEC coordinators and area managers in your area. Any action that affects FTB also affects the IRS.

IRS SPEC Coordinators

The IRS relationship manager directs VITA/TCE within each district. Because the IRS does not have a statewide coordinator, the SPEC coordinator coordinates his or her activities with the statewide VITA/TCE program coordinator and all of the VPCs within each territory.

Internal Revenue Service Territory Managers

District Office	IRS Name	Address	[redacted]
Oakland Territory San Jose Area	Stella Lee	1301 Clay Street Ste 1520 S Oakland CA 94612-5210	[redacted]
Los Angeles Territory	Connie Stewart	300 N Los Angeles St Rm 5202 Mailstop 6602 Los Angeles CA 90012	[redacted]
Sacramento Territory Fresno Area	Stella Lee (Temporary)	4330 Watt Ave Mailstop SA 5650 Sacramento CA 95821	[redacted]
San Diego Territory	Barbara Kuhns	1 Civic Center Dr Ste 400 San Marcos CA 92069	[redacted]

The Partner/Site Coordinator

FTB and IRS recruit partners and site coordinators. Partners organize and manage a specific service area. The partner and site coordinator recruit volunteers, schedule and provide training, determine service location, schedules volunteer work hours, publicize the program, and complete reports to track the amount of service provided.

The Partner

VITA/TCE partners vary each year. In California, the major TCE partner/site coordinator is AARP. In the combined VITA/TCE program, AARP coordinates more sites than any other partner/site.

The Volunteer Program had approx 1100 hard working sponsor/site coordinators during the 2010/2011 filing season.

Non-AARP partners and site coordinators coordinate much smaller geographic areas. These coordinators include government funded programs, independent groups, or charitable organizations. For a list of the partners and site coordinators in your area, access the Public Education Team database or consult the Public Education Team list at the beginning of each season.

American Association of Retired Persons

AARP's national volunteer program is Tax-Aide. In California, because AARP receives federal funding as a TCE partner/site coordinator, we refer to them as Tax Counseling for the Elderly or Tax-Aide.

For purposes of the volunteer program, AARP has five districts in California:

- Sacramento – CA 1
- San Francisco – CA 2
- San Jose – CA 3
- Los Angeles – CA 4
- Laguna Niguel – CA 5

You should also contact your local AARP coordinator and work closely with him/her.

Your local AARP/Tax-Aide coordinator is a large help with keeping the TCE sites updated and correct.

AARP districts, IRS boundaries, and FTB boundaries are geographically different.

Each AARP district area coordinator takes responsibility for one or more counties. In addition, coordinators recruit volunteer staff responsible for recruitment, publicity, technology, and training.

The regional coordinator coordinates with the Public Education Team. At the local level, you may assist an area coordinator, or another volunteer assigned with a specific, district-wide responsibility. You may be asked to provide training as a substitute for the AARP trainer.

In most districts, AARP takes responsibility for training its own volunteers. Instructors attend joint IRS/FTB Instructor Workshops. The five AARP coordinators collect statistics and forward to the AARP national office, FTB, and IRS.

Government Funded Programs

In many instances, federal, state, or locally funded programs coordinate volunteers (or paid staff), who provide service to specific VITA/TCE target groups. These partners have their own clients and their own methods of publicizing their programs. They rely on FTB and IRS primarily for training. In return, they provide statistics about the service. These partner/site coordinators create a vested interest in the quality of the service and generally develop their own quality review procedures. The group’s funding is directly dependent on the amount of service provided to the target group. For this reason, they are generally not interested in helping individuals outside their target clientele. These groups include information and referral centers for elderly, low income, and disabled taxpayers, and self-help centers that assist non-English speaking populations.

Independents

Churches and colleges are organizations willing to coordinate a program and recruit partner and site coordinators specifically for the VITA or TCE program. These partner/site coordinators generally need more assistance in site management, quality review, and publicity. Many require active recruitment every year for ongoing participation.

These partner/site coordinators offer help to anyone who comes to their site. However, because of site location, churches and colleges tend to have their own target populations.

Partner/Site Coordinator List

This list shows last year’s VITA/TCE partner/site coordinators for your area. Replace this list when you receive an updated list from the Public Education Team. You may also find this information in the Public Education Team database, http://ftbnetapp/VITA/. New FTB VPCs must be added to the database user list. Contact Kathy Bryan, Statewide Coordinator, to add a VPC.

Planning and Administrations

An effective joint VITA/TCE program requires planning and administration. Meetings, the critical date list, or a calendar help you create a plan. The VPC manual, phone, email, and joint VITA/TCE letterhead help you administer the program.

Meetings

Planning meetings are scheduled statewide and locally.

Meetings

Statewide Meetings

The Public Education Team holds statewide planning meetings with the IRS relationship managers and FTB field offices.

You will probably be asked to attend IRS meetings for your area.

FTB VPC

In the fall, we schedule a joint planning/kick-off meeting attended by the Public Education Team staff, volunteer program coordinators and backups, and field office managers.

District Meetings

Make it a priority to meet and plan local VITA/TCE activities with IRS and AARP. If they invite you and your backup to their kickoff meetings with local coordinators, **make sure to attend**. If your IRS relationship manager has no local coordinators, the IRS schedules a planning meeting with you. If you do not hear from your local IRS relationship manager by mid-September, call them and arrange a planning meeting.

Dates and Details

Critical Date List and Calendar

To assist you with your planning, find the calendar in your binder or use the calendar in Outlook. Critical VPC duties and dates listed throughout this manual assist you with keeping on track. Review the critical dates carefully and plan ahead.

Keep in mind that you can always turn in reports or requests early.

Use of This Manual

This manual is your primary administrative tool. It gives you guidance in almost every area of the program. Look for the answers to your questions in this manual and, if additional questions arise, discuss issues with the Statewide Coordinator, your manager, your IRS relationship manager, or with the partner/site coordinators, as appropriate.

Use of VITA/TCE Letterhead and Envelopes

Letterhead and Envelopes

Use the official VITA/TCE letterhead and envelopes when you correspond with VITA/TCE partner/site coordinators, volunteers, or IRS relationship managers. Call the Public Education Team to order envelopes and letterhead or create your correspondence electronically. Ask the Public Education Team to send you an electronic version of the letterhead. FTB prints the letterhead for use by both FTB and IRS. If your IRS relationship manager needs a supply, ask him or her to contact the Public Education Team.

You may order VITA/TCE envelopes with your field office address through the Public Education Team. If you need an order, call the Public Education Team and request additional envelopes. Please plan ahead, it may take up to eight weeks to receive your envelope order.

> You may want to use VITA/TCE letterhead and envelopes to send a recruitment letter and/or training schedule to your local partner/site coordinators.

Recruiting

Each year we recruit partner/site coordinators for VITA/TCE. Many of the partner/site coordinators initiate their own program and often recruitment is as simple as a phone call to solicit their continued support. In other areas, we need to identify and contact new partner/site coordinators.

Recruiting Partners

Work with the IRS to recruit existing and new partner/site coordinators for VITA and TCE.

AARP considers the volunteers who serve as district and associate district coordinators as the partner/site coordinators.

Existing Partner/Site Coordinators

Each September, the Public Education Team mails last year's partner/site coordinators list. Check the list and inform the Public Education Team of any corrections or additions to the list. In October, the Public Education Team mails partner/site coordinator kits to the following IRS districts:

Existing Partners

- Sacramento
- Oakland
- San Jose
- Los Angeles
- San Diego
- Fresno

Usually, it is as easy as making a simple phone call to the existing partner/site coordinators to get their continued support.

IRS and FTB serve as the partner/site coordinators in some areas of the state. For example, the Public Education Team coordinates a nonpublic site at FTB's central office and serves on the IRS Coalition for Working Families, an organization that sponsors tax preparation events throughout the Sacramento region. There are other examples in the Fresno area and San Diego territory. The local VPC and IRS relationship managers act as the formal partner/site coordinators and take on all of the partner/site coordinator's responsibilities.

You and your IRS relationship manager must contact all of the VITA partner/site coordinators and ask them if they plan to return to the program.

When you contact an existing partner/site coordinator, take the following steps:

Before calling, check the information on your partner/site coordinators list and make sure all the information is correct. Call the partner/site coordinators and recruit their continued support.

If they say "Yes":

- Ask them if they received a partner/site coordinators kit.
- Verify that we have their correct address. If necessary, make any corrections to the partner/site coordinators list.
- Discuss the contents of the kit and answer any questions they have.
- Offer to mail any additional forms and encourage them to return the site information form(s).

If they say “No”:

- Find out the reason why they will not coordinate this year's program.
- Write **delete** next to their name on the partner/site coordinators list and indicate why they will not participate in the program.

After you contact all existing partner/site coordinators, photocopy the list for your records and mail the original to the Public Education Team to update the files.

New Sponsors

You may have a targeted area that needs new partner/site coordinators and sites. Review your site list to see if more sites are needed in your counties.

New Partner/Site Coordinators

In early October, contact the IRS to discuss the needs of new partner/site coordinators. Some IRS districts prefer to recruit partner/site coordinators during June and July. Work with your local IRS district to actively assist new partner/site coordinators and recruit for partner/site coordinators.

All districts lose a few partner/site coordinators from prior years that you need to replace. Try to target a potential partner whose primary activity is a good fit for the program or an area of town that has not been active in the volunteer program in the past. Try recruitment over the telephone or, if possible, coordinate a visit with your IRS relationship manager.

Once you get a partner/site coordinator to agree to participate, contact your IRS relationship manager to report the new partner/site coordinator information. Contact the Public Education Team with the partner, site coordinator, and site information. Mail or present the partner/site coordinator kit to the partner/site coordinators.

Volunteers

Volunteers

In general, the IRS does not recruit volunteers. This is a responsibility of the partner/site coordinators. However, on October 5, the Public Education Team will send a joint FTB/IRS reminder letter to volunteers throughout the state. The message states, "It's time for the program to start again, please contact your partner/site coordinators and sign up for training." The Public Education Team no longer employs a recruitment specialist. The Statewide Coordinator advertises on FTB website, directly recruits in those areas that need additional assistance, and maintains a web based volunteer application process at **ftb.ca.gov.**

Partner/Site Coordinator/Site Coordination

This section outlines the responsibilities of the partner/site coordinators and the duties for coordinating a VITA or TCE site. The VPC updates records on all of the partner/site coordinators, volunteers, and sites within his/her area. *(*See section *Recordkeeping and Reports.)*

General Partner/Site Coordinator Responsibilities

You and your local IRS relationship manager should actively help the partner/site coordinators complete the following responsibilities:

What do Partners do?

- Schedule training for the volunteers.
- Schedule instructor training (if they provide their own instructor).
- Order state and federal forms.
- Keep statistics about the assistance provided.
- Evaluate the services provided.
- Provide the training site.
- Schedule volunteer service hours.
- Manage the volunteer site.
- Recruit volunteers.
- Provide the service site or sites.

Partner/Site Coordinator Kit

The VITA/TCE partner/site coordinators kit contains the following items:

- Cover letter.
- FTB 4595PIT*, Site Information*.
- Partner/site coordinator responsibilities (handout).

- Publicity posters.
- IRS 2333V, *Taxpayer Education Order Form*.
- FTB 2333V-CA, *State Forms for VITA/TCE Sites*.
- List of IRS relationship managers.
- List of FTB Volunteer Program Coordinators.
- IRS and FTB return envelopes.

In September, the Public Education Team mails a partner/site coordinator kit to IRS offices in Oakland, San Jose, Los Angeles, San Diego, and Sacramento. The IRS specialists include federal information in the kits and pass them on to the partners. The San Diego Territory IRS relationship manager contacts the existing partner/site coordinators in his district. As part of your recruitment effort, give kits to potential partner/site coordinators. (See section *Recruiting Partner/Site Coordinators and Volunteers.*)

Providing the Service Site or Sites

The Site

Libraries, community centers, senior centers, and banks are common places to have a site.

The partner/site coordinators provide the service location. However, the partner/site coordinators provide you and the IRS with this information on a two-part *Site Information* form as soon as they finalize location, days, and hours of service. Once the partner/site coordinators provide you with the information, you should:

Complete a current *Site Information* form (FTB 4595PIT).

- Double check the information to make sure that it is complete and correct.
- Forward the completed forms to the Public Education Team either by interoffice mail, fax, or email **Katherine.Bryan@ftb.ca.gov.**

The Public Education Team and the IRS use this information to produce the site list, updated weekly on FTB website and distributed every three weeks to information and referral sites statewide by request. Find the *Site Information* form in the partner/site coordinators kit. All partner/site coordinators must provide you with this information. For critical timeframes and procedures, see *Recordkeeping and Reports*. Both FTB and IRS publicize this information on public websites and through call centers.

Scheduling Training for Volunteers

The partner/site coordinators request federal and state training using the three-part FTB 7651PIT, *Request for Trainers and Training Material*. Sometimes the partner calls the VPC or IRS relationship manager directly and requests training. On October 16, the Public Education Team mails FTB 7651PIT to all existing VITA and TCE partner/site coordinators. Schedule federal training before state training. The IRS relationship manager assumes primary responsibility for coordinating the class and working with you to make sure that a state instructor is available. In most areas, AARP provides its own trainers. Also in some areas, Enrolled Agents (EAs) will be available to provide state training.

When you begin to schedule training, fax or email a copy of your calendar to the Public Education Team. The Public Education Team provides paper calendars, or you can download a Word document. On a blank Word document choose File, New, Other Documents, and Calendar Wizard. As your schedule changes, send the appropriate changes to the Public Education Team via fax or email. If prefer, share your Outlook calendar with the Public Education Team. When you make a training change on Outlook, your field office managers and the Public Education Team have your schedule at a glance.

Training for VITA and TCE

The majority of scheduled classes fall into the VITA and TCE category. It is the VPC's responsibility to provide a state trainer for these classes. Therefore, before you start scheduling, talk to your manager or supervisor to find out about available resources and follow your office procedures for clearing your schedule and being out of the office.

The partner/site coordinators complete Part I and II of the Request for Trainers and Training Material and:

- Sends page one (white) to you.
- Sends page two (yellow) to the IRS relationship manager.
- Retains page three (pink) for their records.

When the IRS relationship manager receives the request from the partner/site coordinators, he or she:

- Confirms the date, time, and location of the training class with the VPC or indicates a scheduling conflict.
- Negotiates any scheduling conflict with the VPC.
- Calls the partner/site coordinators and confirms the class.

When you receive the request:

Select a state instructor from available resources. If it is someone other than you, provide the instructions and details about the class. Note the time and location of the class, the contact phone number, the number of volunteers, and the instructor on your calendar. This allows you to know at a glance when and where training is scheduled.

Call the partner/site coordinators and arrange to get the training materials to the training location or to the partner/site coordinators. If you are mailing the materials to the partner/site coordinators, verify the address and make a follow-up call five days after the shipment is sent to verify receipt of the training materials. Work with the IRS and site coordinators to follow up with partner/site coordinators that fail to complete requests for training material.

The Public Education Team mails a training request to all partners in our system. If one of your partners does not receive a request, contact the Public Education Team with the partner information. The IRS relationship manager contacts the partner, site coordinators, and individual volunteers to schedule training. After discussing the dates and times for both federal and state training, the IRS should contact you and confirm the information with you.

It is a VPC responsibility to know the classes the IRS schedules in their area.

If you are not contacted by the IRS, it is a VPC responsibility to contact the partner/site coordinators and IRS directly.

Training for AARP

In most areas, AARP provides the instructors for the volunteer training. On the *Request for Trainers and Training Materials*, there is a box to check for an FTB instructor.

When the IRS relationship manager receives a request from an AARP partner/site coordinator they should:

- Contact you to confirm the date, time, and location of the training class or to indicate a scheduling conflict.
- Negotiate any scheduling conflict with you.
- Call the partner/site coordinators and provides an FTB contact name and phone number.

When you receive the request:

- Select a state instructor from the available resources. If it's someone other than you, provide him or her with the details about the class and confirm availability.
- Note the time, location, and telephone number of the class contact, the number of volunteers, and who the instructor is on your calendar. (Now you know at a glance when and where training is scheduled, and whom to contact if there is a change.)

- Call the partner/site coordinators and make arrangements to get the training materials to the training location or to the partner/site coordinators. When mailing the materials to the partner/site coordinators, verify the address and make a follow-up call five days after to verify the shipment was received.
- Work with any partner/site coordinators who have not completed timely training requests.

If AARP does not need an FTB instructor:

Contact the AARP training coordinator and ask if they would like you to drop by the class to introduce yourself and present any of the material, such as **volunteer procedures.**

Confirm with the AARP training coordinator the number of volunteer trainees and discuss how to get the training materials to the class. Get the training materials to the class or to the AARP coordinator. Follow up with the AARP coordinator and confirm they received the training materials.

Remember, even if AARP is providing their own training, you are still responsible for providing the training materials for the class.

Scheduling Instructor Training

Refer contacts by partner/site coordinators, such as AARP, for FTB Train the Trainer instruction, to the Public Education Team. The Statewide Coordinator works with the IRS and the partner/site coordinators to coordinate training. It is not a VPC responsibility. If there is a scheduling conflict, you may be asked to substitute for the Statewide Coordinator in your area. When that happens, the request comes from the Statewide Coordinator.

> Most of your classes will follow the federal training. It's important to work closely with your local IRS coordinator.
>
> Do not provide state tax law training until after the volunteers have been trained on federal tax law.

Providing the Training Location

The partner/site coordinators reserve the training locations. The *Request for Trainers and Training Material* lists the location. Incomplete information or questions about the class, necessitates a call to the partner/site coordinators.

Once at the location, if you find the room or the area is inappropriate for a training class, do your best and be flexible for the initial class. Mention your concerns to the partner/site coordinator and try to arrange a more suitable classroom for the future.

Ordering State and Federal Forms

Partner/site coordinators order all state and federal tax forms needed for their sites. VITA, TCE, and AARP partner/site coordinators order their state and federal tax forms from the IRS and FTB. Remind the site coordinator to order early and avoid delay.

Most volunteers use the computer to e-file and form orders are minimal. It is beneficial to have books and publications onsite. Coordinators should place their form orders in ample time for forms delivery before the site's opening date. For the original forms order, allow a minimum of six weeks prior to the opening of the site.

VITA, TCE, and AARP

The partner/site coordinators order federal forms from the IRS, using Form 2333V and order state forms from FTB, using FTB 2333V-CA.

Partner/site coordinators receive these forms in the partner/site coordinators kit. You or the IRS relationship manager make sure each partner/site coordinator receives an order form and completes the order in time to receive the forms before the site opens. You may also order forms by calling the volunteer hotline at **800.522.5665.**

2333V

Use Form 2333-V to order Federal Forms. Your local IRS Coordinator will process this order.

Federal Forms

To order federal forms, the partner/site coordinators:

- Complete the IRS Form 2333V.
- Send the completed form to the IRS relationship manager.

When the IRS relationship manager receives the request, they review the order, initial the order, and send the order to the Western Regional Distribution Center to be filled.

State Forms

To order state forms, the partner/site coordinators:

2333V-CA

- Complete form FTB 2333V-CA included in the partner/site coordinators kit.
- Complete a separate form for each site.
- Submit copies one through three of the completed order form to the Public Education Team.
- Retain copy four for their records.

Allow up to three weeks for delivery from the date you mail the order form.

If you receive order forms from the sites or partner/site coordinators, forward the order to the Public Education Team.

Use Form 2333V-CA to order state forms. Send this form to the Public Education Team at MS F283 for processing.

The Public Education Team records the order in a database and sends the order to Tax Forms Request. Direct questions regarding state orders to the Public Education Team, Forms Coordinator, Volunteer Hotline, **800.522.5665.**

In San Diego, the VPC and the IRS relationship manager get together and decide the best form delivery strategy. You may decide to complete the IRS Form 2333V and FTB Form 2333V-CA for some sites. In areas where you have site coordinators or volunteer area managers, you may decide to send both federal and state order forms and don't forget to include IRS and FTB return envelopes.

When the IRS relationship manager receives the form, they review the order, initial the order, and send the order to the Regional Distribution Center for shipment.

All volunteer sites are limited to forms and publications within the volunteer program scope.

Keeping Statistics About the Assistance Provided

Statistics

Both FTB and IRS volunteer programs calculate statistics. Annually, Congress asks IRS the number of returns filed by VITA and TCE sites. The Franchise Tax Board asks the Public Education Team for the number of state returns. For statistical purposes, the volunteers enter their 9 digit site number (SIDN) in the Paid Preparer section of **every** tax return. Both IRS and FTB key this information and count each return processed using this data. E-filed returns are counted based on an electronic filing identification number (EFIN) issued by the IRS and required by both FTB and IRS.

Paper Returns

The SIDN must be hand written in the Paid Preparer section of the returns. The IRS provides overprint forms with a bold **S** preprinted in the Paid Preparer section. FTB does not provide special forms for VITA sites. Site coordinators are reimbursed, by IRS or AARP, if they purchase a stamp and a stamp pad with their SIDN.

Electronically Filed (e-filed) Returns

Technical coordinators default computers to ensure the SIDN is automatically transmitted to the IRS and FTB during the e-file process. Site coordinators ensure the default number entered on the computers is correct. IRS and FTB also gather statistics for e-filed returns using the site EFIN.

Publicizing Sites

The partner/site coordinators publicize the volunteer site. Your primary responsibility is to encourage publicity. Make sure the partner/site coordinators are aware of the publicity material in the partner/site coordinators kit, and provide additional posters when requested.

Publicizing Sites

FTB and IRS public affairs offices usually issue statewide news releases and radio and television public service announcements. For more information, see section *Publicity.*

Evaluating the Site and Services Provided

A handout in the partner/site coordinators kit outlines the responsibilities of the partner/site coordinators and encourages them to be actively involved in the daily operations of the volunteer site. As time permits, either you or your IRS counterpart should visit each of the sites and evaluate the level of services. For more information on site evaluation, see section *Program Evaluation and Site Visitation Checklist.*

Training

There are two types of training: training for trainers and training for volunteers. The kind of training these two groups receive depends on the partner/site coordinators. And, in some cases, training varies due to the experience level of the volunteer.

Training

As the VPC, you determine that each VITA and TCE class in your area receives the appropriate training materials. The Public Education Team produces the material. **You order the material** in October and receive it in your office or at your training locations by mid-December. **Classes prior to mid-December require prior year training materials**. When you have training materials sent directly to the sites, keep a supply of materials in your office to bring with you in case problems arise during the class.

Training

Training for Trainers

The field offices provide most of the state trainers for the VITA/TCE program. However, in some areas, enrolled agents provide state training and AARP provides most of its own trainers. All individuals that train on state tax preparation must attend training for trainers. The Public Education Team is preparing a project to grant CPE credits to enrolled agents who volunteer to train VITA/TCE classes.

VITA and TCE

Prior to giving a VITA or TCE class, FTB trainers attend a *Training For Trainers* class taught by the Public Education Team. The training consists of an update on state and federal tax law changes, a training materials review (emphasizing previously identified problem areas), and training techniques. Trainers learn how to use training aids and the *Trainer's Outline*, which provides the trainer necessary information to prepare and teach quality classes on how to complete state income tax returns. Enrolled Agents receive their training at Instructor Workshops coordinated by IRS and the Public Education Team.

If a trainer is unable to attend the training class presented by the Public Education Team, work with your manager to setup a time when the trainer can receive training from you or someone in your office who attended the class.

AARP

AARP trainers receive their state training at AARP Instructor Workshops. After you attend the *Training For Trainers* class, the Public Education Team may ask you to provide state instruction at an AARP Instructor Workshop. At the workshop, you train using the VITA/TCE volunteer reference manual and your trainer's outline. However, the statewide coordinator presents most of the training. Trained AARP instructors present the state portion of VITA/TCE training to volunteers within their organization.

Training for Volunteers

Volunteer training depends on the target population and on volunteer experience level. In general, we offer two training classes, regular VITA/TCE and experienced VITA/TCE.

Volunteer training covers line-by-line preparation instructions of simple income tax returns, volunteer forms, and volunteer procedures. The IRS relationship manager schedules a trainer for the federal portion of the training, and the VPC schedules the state portion of the training.

Regular VITA/TCE Classes

A regular VITA/TCE class lasts two to five days. The federal portion totals 32 hours, divided into four sessions covering federal law and procedures. The state portion is a single four- to eight-hour session for state law and procedures. The trainer uses the trainer's outline to train on the VITA/TCE volunteer reference manual. Volunteer instructors teach some VITA and some AARP classes after attending a *Training For Trainers* class. There is an Internet- based federal and state training, and once completed, the volunteers must attend a one-day Tax-Wise training. Volunteers need state tax law and Tax-Wise training.

When volunteers use Internet based training for federal and state, encourage the partner/site coordinators to schedule a half day to one day software and tax law refresher training. If you are the only trainer scheduled for the refresher, extend an invitation to the IRS relationship manager.

Experienced VITA/TCE Classes

If partner/site coordinators have significant numbers of experienced volunteers, schedule an experienced VITA/TCE class. For these classes, the federal portion is either shorter or longer to include more areas depending upon the request of the partner/site coordinators. The state portion of the training tends to be around two to four hours. In an abbreviated class, train on the volunteer procedures and volunteer forms, emphasize any law changes or changes to the state tax returns, cover areas that were a problem last filing season, give the final exam, and answer questions.

More Information

There is an Internet-based training program for state tax law, very similar to the IRS Link & Learn. All volunteers using Link & Learn must attend a one-day workshop. Work with your IRS relationship manager to fit the state portion of the training during a one day Tax-Wise training. The VPC teaches the state portion of the Tax-Wise program. Familiarize yourself with FTB computer-based training and Tax-Wise prior to January to answer volunteer questions. Volunteers using the Internet training will still need a volunteer reference manual. If you have questions regarding training techniques or requirements, contact the Statewide Volunteer Program Coordinator.

Training Materials

For **all** training classes, the VPC provides the trainer with training materials. In October, you order the following volunteer reference materials from the Public Education Team:

- 2011 California Volunteer Manual
- 2011 Publications
- 2011 Booklets

Base your order on last year's usage and consider new plans for this year. See the trainer's outline for a complete list of materials you need for each training class. Your office provides any needed class material not listed above.

Contact the Public Education Team, Forms Coordinator, or Statewide Coordinator, if you fail to receive the volunteer manuals and booklets by mid-December.

Training Materials

FTB trainers must have the volunteers fill out a training evaluation form after each class. The training evaluation form can be found in every VITA/TCE Volunteer Manual.

VITA and TCE Training Materials

For each training class, the partner/site coordinators indicate the number of volunteer trainees. Allow one manual per volunteer, plus a few extra per class. Confirm the class, and make arrangements with the partner/site coordinators to get the training materials to the class. If you provide the Public Education Team with a list of addresses, the training materials ship directly. On occasion, the partner/site coordinators opt to pick up materials. The VPC confirms delivery of manuals to all classes whether or not they train the class.

AARP Training Materials

You are not responsible for getting the manuals to the AARP classes. If contacted by an AARP trainer, refer them to the volunteer hotline. Sometimes, in an emergency, AARP requests manuals and the trainer visits your office to pick up the manuals. If so, contact the Public Education Team and replenish your supply.

Training Evaluation

All volunteers must complete a training evaluation form. The form is in the volunteer reference manual. Assign a class number to each of your classes. The instructor collects the completed training evaluations and returns them to you. Forward all evaluations to the Public Education Team. The Public Education Team uses this information to enhance the volunteer training program, the reference manuals, and the trainer's outline. For more information, see section *Program Evaluation.*

Publicity and Recognition

FTB and IRS publicize the VITA/TCE volunteer program by publishing a site list, issuing statewide press releases, and making public presentations. Partner/site coordinators take responsibility for local publicity. FTB and IRS recognize the participation of the volunteers and partner/site coordinators through joint certificates of appreciation, recognition events, and sometimes, special gifts.

Site List

FTB and IRS information centers, as well as state and locally funded information and referral centers, use the site list to refer individuals to the volunteer sites. The site list is distributed via the Internet, and in paper format, by request. Requests come from legislative and congressional offices, social security offices, and other referral organizations. The Public Education Team compiles the list using data submitted on the *Site Information* form and other information provided to FTB by IRS. Site list information updates weekly.

Statewide Press Releases

FTB and IRS public affairs offices issue statewide news releases, radio, and television public service announcements. FTB and IRS use their websites extensively to publicize VITA/TCE. Partner/site coordinators generate local publicity.

Partner/Site Coordinators Publicity

Partner/site coordinators publicize their program locally. Each partner/site coordinator receives a partner/site coordinators kit that contains posters. FTB and IRS encourage partner/site coordinators to write news releases and display posters. You assist the partner/site coordinators by sharing the statewide press releases from our public affairs office and providing them with additional posters.

Recognition Certificates

The Public Education Team issues FTB/IRS recognition certificates for both volunteers and partner/site coordinators. The Public Education Team prints the certificates and sends them to the IRS relationship manager for imprinting the names of the volunteers and partner/site coordinators.

VITA and TCE Certificates

The certificates are either handed out in person (with the VPC) at a joint FTB/IRS recognition event, or mailed at the end of the filing season along with a "thank you" letter printed on VITA letterhead.

AARP Certificates

AARP provides its own recognition certificates. Present IRS/FTB Certificates to AARP volunteers if an AARP coordinator requests.

Recognition events offer the perfect opportunity to present certificates. The partner/ site coordinators plan events for their volunteers. You and your IRS relationship manager may plan a recognition event to honor a dedicated group of partner/site coordinators or volunteers. If you plan a recognition event with the IRS, begin planning in early March. Work with the IRS to decide who:

- Invites the participants.
- Arranges guest speakers (such as your district office manager).
- Chooses a location, plan decorations, setup, and clean up location.
- Provides refreshments.
- Fills out the certificates prior to the event.
- Awards the certificates during the event.

If you have provided the Public Education Team with partner, site coordinator, and volunteer information sheets, we can create mailing labels and invitations for the volunteers, partners, and coordinators. Most recognition events occur in late April and early May.

The Public Education Team provides recognition items for the volunteer program. In the past, FTB provided pens, pins, notepads, or address books. This year FTB printed notepads and certificates. In addition, under certain circumstances, FTB provides awards or plaques to recognize specific volunteers and partner/site coordinators. Contact the statewide coordinator with questions.

Program Evaluation

We evaluate the VITA/TCE program through:

- Volunteer evaluation of training classes.
- Visitation and assessment of the service provided at the volunteer site.
- Quality review of volunteer prepared returns.
- Collection of statistics on the number of volunteer prepared returns completed.
- Evaluation meetings with you, the IRS, and AARP.
- Partner and site coordinator evaluations.

Training Evaluation

Each volunteer should complete a training evaluation form. The form is in the volunteer reference manual. During training, collect the completed training evaluations and forward them to the Public Education Team. The training evaluation provides input to improve training programs, reference manuals, and trainer's outlines. If you do not teach a class, instruct the trainer to collect and turn in the evaluations to you, and forward them to the Public Education Team.

Site Visits

Site Visitation

The VPC or IRS relationship manager evaluates volunteer services provided during site visitation. Request time away from the office that is convenient for your manager.

Plan your site visits by February 1. Use the site list and your calendar to plan the dates and times of your visits. Neither you nor the IRS relationship managers can visit all of the sites in a single season. Coordinate with your IRS counterpart and decide which sites to visit.

It’s a good idea to visit your sites during the tax season. You should contact your IRS relationship manager to see if you can plan the visit together.

Contact the partner/site coordinator and see if they want to join you on your site visit. As a courtesy, call before each site visit to confirm that the site is open and that it is a convenient time to visit.

While at a site, review the volunteer's work, confirm time and dates of service, ask volunteers about problems or concerns, check the forms supply, and ensure that payment is not accepted for the preparation of income tax forms. Carry an extra supply of forms and posters with you.

After the site visit, complete the *Site Visitation Checklist* and send the form to the Public Education Team. (See section *Site Visitation Checklist.*) Resolve problems at the site, whenever possible, or as soon as possible once you return to the office. If you are unsure how to handle a situation, call the Public Education Team. We are always here to help.

Quality Review

Give two field office self-addressed, stamped envelopes to each volunteer who prepares paper returns. The volunteer gives an envelope to the first two "refund only" clients at the site. When you receive the return, review the return.

If a volunteer makes an error on a return, there are several ways to inform the volunteer. If the volunteer has made the same error on several returns, call the volunteer directly. For random errors, compile a list of "the most common errors" and mail it to the partner or site coordinator.

Note the errors that a particular volunteer makes and discuss it when you visit the site. It may be that the volunteer needs additional training on a particular item or procedure. **When offering feedback, always maintain a positive attitude. Do not scold or embarrass the volunteer.**

If you identify a common error among the returns you quality review, please call or email the Public Education Team with the information. This will help us to review the training materials.

Evaluating the Program

Do not correct errors. Do not send the return back to the volunteer or the taxpayer. Once a taxpayer signs a return, you cannot make any changes to the return. And once a taxpayer files a return, you cannot send it back to him or her.

After you quality review a return, send it to the Receiving Section. Use FTB Messenger Route Slip and address the forms to Receiving Section, mailstop **A8**.

Evaluation Meetings

You will be asked to attend evaluation meetings at the end of the filing season.

At the end of filing season, evaluation meetings assist all participants to analyze the quality of service and make recommendations for next year. You and your backup attend a meeting coordinated by the Public Education Team. Check with the IRS Relationship Manager and the AARP District Coordinator and arrange to attend their evaluation meetings.

Partners/Site Coordinators Evaluate and Monitor the Work of the Volunteers

The partner kit contains a handout that encourages partners and site coordinators to maintain active involvement in the daily operation of their volunteer site. In response, partners and site coordinators frequently assign experienced volunteers to work with new volunteers. If a volunteer has consistent problems, encourage the partner or site coordinator to find another useful duty for the volunteer. A successful volunteer site utilizes schedulers, interviewers, administrative assistance, technical support, and quality review personnel during the filing season.

Recordkeeping and Reports

The Public Education Team records services provided by the volunteers, the partners, the sites, and the VPCs. We use the records to compile a variety of reports for publicity and evaluation purposes. It is important that we maintain records on the amount of time and resources FTB expends on the VITA/TCE Program. Therefore, VPCs submit annual training reports on the resources used and training classes taught.

Volunteer Information

Record Keeping

We use the information from the Volunteer Information Sheets to send letters and certificates to the volunteers. Each FTB trainer should have the volunteers complete this form during each training class. Find the forms in every VITA/TCE Volunteer Manual.

The Public Education Team maintains a list of VITA and TCE volunteers. Each year we use this information to recruit volunteers. In addition, this information produces mailing labels and recognition certificates.

VITA and TCE

All volunteers must complete a volunteer information form during their training class. The form is in the training manual.

The trainer collects the forms at each class and gives them to you. Check that each volunteer completes the form correctly, including the site number. Bring a site list for your area to the class to assist volunteers that do not remember the site number. Send the completed forms to the Public Education Team.

Once Internet training is complete, the computer program sends some volunteer information electronically to the Public Education Team. Advise volunteers to send a paper volunteer information sheet to the Public Education Team. The electronic information does not include address, contact phone, and site number.

The IRS maintains a list of all certified volunteers. The volunteer must pass the certification test or they may not prepare tax returns.

Partner/Site Coordinator Information

VPCs update partner and site information for each existing partner/site coordinator and collect partner/site coordinator information for new partners and site coordinators. You make corrections to existing partner and site coordinator information by contacting the Public Education Team and updating the partner/site coordinator list that the Public Education Team mails to you in September.

Site Information - Site List

The Public Education Team provides information about the location and time of all volunteer sites to FTB and IRS personnel and to over 900 information and referral centers. This information, printed and sent by request, is available daily at the internet site: **ftb.ca.gov.**

VITA, TCE, and AARP

The partner/site coordinator sends the completed site information form to the Public Education Team. AARP sends site information directly to the statewide volunteer coordinator. **Sometimes, the VPC follows up with partner/ site coordinators who do not turn in timely information.** Work with the partner/ site coordinator to make sure the Public Education Team receives information about new sites and changes to existing sites. Email or regular mail any site information to the Public Education Team.

Error, Change, Addition, or Deletion to the Site List

Verify the accuracy of the site information found on the website. Review the updated list carefully and give the Public Education Team error information immediately. In addition, when you receive information that there is a change in site service hours, days, or location, inform the Public Education Team immediately. If there is plenty of time prior to the cutoff date, make the correction directly on your copy of the most current site list and send a photocopy of the list to the Public Education Team. Check the database or website to ensure that changes are made.

For last minute changes, fax, email, or call the Public Education Team to report changes, **1.800.522.5665**.

Training Report

The Public Education Team evaluates the number of classes, the associated costs for each, and compares it to the training evaluations received. By March 11, please submit your VITA and TCE Training

Report to the Public Education Team.

Find the *Training Report* form in the back of this manual. Complete and mail the form or follow the same format and email the information. The easiest way to prepare the report is to make a copy of the form and complete one for each class. Then, provide the Public Education Team with individual reports or a summary report.

If you have not already turned them in, attach the training report to the training evaluations and send them to the Public Education Team.

Use the training report to gather statistics for the filing season. Please complete one form for the entire training season. If you need help completing this form, contact the Public Education Team.

2011/12 TRAINING REPORT

Complete this report at the end of your training classes and forward to the Public Education Team/Mail Stop ***F283****.*

Field Office ____

VPC ____

BUDGET INFORMATION **TRAINERS**

	VPC	Public Service	Other
Number of Trainers	________	________	________
Class Preparation Time	________	________	________
Overtime Hours (if any)	________	_______	________
Time Out of Office for Class Including Travel Time	________	________	________
Total Travel Expense	________	________	________
VITA, TCE Classes Given	________	________	________
AARP Classes Given	________	________	________
Total Number of Volunteers Trained	________	________	________

Comments or suggestions on the volunteer manual

____
____
____
____
____

Comments or suggestions on the Trainer's Guide

____
____
____
____

Support for Volunteer/VPC

A brief description of where the volunteers and the VPCs get support and material. For additional information about who to call, see section *Organization and Contacts.*

Technical Assistance for the Volunteers

Assistance For Volunteers

The volunteer manual provides ongoing technical assistance for the volunteers. It includes instructions on completing state tax returns and volunteer procedures and responsibilities.

Both FTB and IRS staff volunteer hotlines, toll-free information centers providing tax law, and software assistance for volunteers only.

The volunteers, partners, and site coordinators call you to get answers to volunteer procedure and forms preparation questions.

> The volunteer hotline answered more than 4,484 calls from volunteers during last filing season.

Forms for Sites

Partners and site coordinators order the state and federal tax forms for their sites. They are encouraged to order forms up to three weeks prior to the date they are needed.

VITA, TCE, and AARP partners and site coordinators order federal forms from the IRS using Form 2333V and state forms from the Public Education Team using Form 2333V-CA. Partners and site coordinators should be encouraged to order early. See section *Partner/Site Coordinators and Site Coordination* for additional information about ordering forms. Also order forms by calling the volunteer hotline or email **volunteercoordinator@ftb.ca.gov.**

> Check with your office for procedures to order pencils, highlighters, post-it note pads or post-it flags for your classes.

Training Materials and Supplies

The Public Education Team provides training material. Send your training materials order in a word document in October. Complete and return the form to the Public Education Team by October 30 to ensure adequate time to print and distribute the materials. See *Training for Trainers and Volunteers* for a list of available training materials.

Minor Equipment

Order minor equipment requests (such as luggage carts, overhead projectors, or screens) through your field office.

Travel Expenses

Check with your manager for current travel expense procedures.

Forms Index

This section provides a brief description of the volunteer program forms and instructions for use.

FTB 6547, *Service Site Visitation Checklist*

Used for site visits. Complete a form for each site visit and send it to the Public Education Team. (See section *Program Evaluation.*)

FTB 4595PIT, *Site Information*

Used to compile the site list. The partner/site coordinator completes this two-page carbonless form and returns a copy to you and a copy to the IRS. Verify that the information is complete and forward the form to the Public Education Team. (See section *Recordkeeping and Reports.*)

FTB 7884PIT, *Partner/Site Coordinators Information*

Used to compile the partner/site coordinator list which generates reports, produces mailing labels and issues certificates of recognition. New partner/site coordinators or existing partner/site coordinators complete this form to make address and other informational changes. If the partner sends the form to you, forward to the Public Education Team. (See section *Recordkeeping and Reports.*)

FTB 2334, *State Forms for Military VITA Sites*

Used to order forms for the military sites. Must be completed by each partner/site coordinator and mailed to the IRS Taxpayer Education Coordinator. (See section *Military.*)

FTB 2333V-CA, *State Forms for VITA/TCE Sites*

Used to order the most common state tax forms for VITA/TCE. Filled out by each partner/site coordinator and sent to the Public Education Team. (See section *Partner/Site Coordinators and Site Coordination.*)

FTB 7699PIT, *Training Evaluation*

This form communicates information from the volunteer to improve the training program, reference manual and trainer's guides. Each volunteer completes this form after VITA/TCE training and forwards it to the Public Education Team. The form is located in the volunteer reference manual. (See section *Program Evaluation.*)

FTB 7651PIT, *Request for Trainers and Training Material*

Form used to schedule state and federal trainers and to determine the number of manuals needed for each class. The partner/site coordinator completes the forms and forwards them to the IRS relationship manager and to you. The IRS relationship manager works with you to coordinate the class dates and times. (See section *Partner/Site Coordinators and Site Coordination.)*

FTB 7885PIT, *Volunteer Information*

Used to recruit volunteers, produce mailing labels, and certificates of recognition. Volunteers complete the form during training and the trainer collects it and gives it to you. You should check the form to make sure the volunteer includes his/her site number. Send the completed forms to the Public Education Team. (See section *Recordkeeping and Reports.*)